

1 ROB BONTA
Attorney General of California
2 STEVE DIEHL
Supervising Deputy Attorney General
3 CAITLIN ROSS
Deputy Attorney General
4 State Bar No. 271651
455 Golden Gate Avenue, Suite 11000
5 San Francisco, CA 94102-7004
Telephone: (415) 510-3615
6 Facsimile: (415) 703-5480
E-mail: Caitlin.Ross@doj.ca.gov
7 *Attorneys for Complainant*

8
9 **BEFORE THE**
MEDICAL BOARD OF CALIFORNIA
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

12 In the Matter of the Automatic Suspension of
13 Physician's and Surgeon's Certificate Against:

14 **Robert Jay Rowen, M.D.**
15 **2200 County Center Drive, Suite C**
Santa Rosa, CA 95403

16 **Physician's and Surgeon's Certificate**
17 **No. G 39465,**

18 Respondent.

Case No. 800-2019-061315

**NOTICE OF AUTOMATIC
SUSPENSION OF LICENSE**

[Bus. & Prof. Code, § 2236.1]

19
20 TO: RESPONDENT ROBERT JAY ROWEN, M.D.

21 **YOU ARE HEREBY NOTIFIED THAT** the Medical Board of California (Board), has
22 automatically suspended Physician's and Surgeon's Certificate No. G 39465 by operation of law
23 after having received and reviewed a certified copy of the record of conviction described below:

24 1. The Board received Respondent Robert J. Rowen, M.D.'s conviction and sentencing
25 in *United States of America v. Robert Rowen*, Case No. 19-cr-00468-CRB, in the United States
26 District Court, Northern District of California. These documents establish that Respondent
27 entered into a Plea Agreement (Plea Agreement) in *United States of America v. Robert Rowen*,
28 United States District Court, Northern District of California, Case No. 19-cr-00468-CRB. On

1 September 29, 2021, Respondent signed the Plea Agreement. On October 8, 2021 Respondent's
2 criminal attorney signed the Plea Agreement. The Assistant United States Attorney signed it on
3 October 11, 2021. The Plea Agreement was filed on October 13, 2021. In the Plea Agreement,
4 Respondent agreed to plead guilty to the charge of Tax Evasion in violation of 26 U.S.C. section
5 7201. On January 26, 2022, Judgment was imposed in *United States of America v. Robert*
6 *Rowen*, in the United States District Court, Northern District of California, Case No. CR-19-
7 0468-CRB. The Judgment was filed on February 15, 2022. In the Judgment, Respondent pleaded
8 guilty to felony Tax Evasion under 26 U.S.C. section 7201.

9 2. On January 26, 2022, Respondent was sentenced to the federal Bureau of Prisons for
10 a term of 18 months, placed on supervised release for a term of 3 years under conditions, ordered
11 to pay \$100, ordered to pay restitution, ordered to pay a \$95,000 fine, and ordered to self-
12 surrender to the designated Bureau of Prisons facility on or before September 1, 2022.

13 3. Respondent is currently incarcerated at FCI Sheridan, Federal Correctional
14 Institution, Satellite Camp, Sheridan, Oregon. His mailing address at the correctional facility is
15 Robert Rowen, Register Number 25837-111, FCI Sheridan, Federal Correctional Institution,
16 Satellite Camp, P.O. Box 6000, Sheridan, OR 97378.

17 4. The following documents support these findings, and are attached and incorporated
18 herein by reference:

19 Attachment A: Certified Copy of Plea Agreement;

20 Attachment B: Certified Copy of Judgment;

21 Attachment C: Certified Copy of Criminal Minutes [re: Sentencing].

22 **INCARCERATION: AUTOMATIC SUSPENSION**

23 5. Business and Professions Code section 2236.1 states:

24 (a) A physician and surgeon's certificate shall be suspended automatically during any time
25 that the holder of the certificate is incarcerated after conviction of a felony, regardless of whether
26 the conviction has been appealed. The Division of Medical Quality shall, immediately upon
27 receipt of the certified copy of the record of conviction, determine whether the certificate of the
28 physician and surgeon has been automatically suspended by virtue of the physician and surgeon's

1 incarceration, and if so, the duration of that suspension. The division shall notify the physician
2 and surgeon of the license suspension and of the right to elect to have the issue of penalty heard
3 as provided in this section.

4 (b) Upon receipt of the certified copy of the record of conviction, if after a hearing it is
5 determined therefrom that the felony of which the licensee was convicted was substantially
6 related to the qualifications, functions, or duties of a physician and surgeon, the Division of
7 Medical Quality shall suspend the license until the time for appeal has elapsed, if an appeal has
8 not been taken, or until the judgment of conviction has been affirmed on appeal or has otherwise
9 become final, and until further order of the division. The issue of substantial relationship shall be
10 heard by an administrative law judge from the Medical Quality Hearing Panel sitting alone or
11 with a panel of the division, in the discretion of the division.

12 (c) Notwithstanding subdivision (b), a conviction of any crime referred to in Section 2237,
13 or a conviction of Section 187, 261, 288, or former Section 262, of the Penal Code, shall be
14 conclusively presumed to be substantially related to the qualifications, functions, or duties of a
15 physician and surgeon and a hearing shall not be held on this issue. Upon its own motion or for
16 good cause shown, the division may decline to impose or may set aside the suspension when it
17 appears to be in the interest of justice to do so, with due regard to maintaining the integrity of and
18 confidence in the medical profession.

19 (d) (1) Discipline may be ordered in accordance with Section 2227, or the Division of
20 Licensing may order the denial of the license when the time for appeal has elapsed, the judgment
21 of conviction has been affirmed on appeal, or an order granting probation is made suspending the
22 imposition of sentence, irrespective of a subsequent order under Section 1203.4 of the Penal Code
23 allowing the person to withdraw the plea of guilty and to enter a plea of not guilty, setting aside
24 the verdict of guilty, or dismissing the accusation, complaint, information, or indictment.

25 (2) The issue of penalty shall be heard by an administrative law judge from the Medical
26 Quality Hearing Panel sitting alone or with a panel of the division, in the discretion of the
27 division. The hearing shall not be had until the judgment of conviction has become final or,
28 irrespective of a subsequent order under Section 1203.4 of the Penal Code, an order granting

1 probation has been made suspending the imposition of sentence; except that a licensee may, at the
2 licensee's option, elect to have the issue of penalty decided before those time periods have
3 elapsed. Where the licensee so elects, the issue of penalty shall be heard in the manner described
4 in this section at the hearing to determine whether the conviction was substantially related to the
5 qualifications, functions, or duties of a physician and surgeon. If the conviction of a licensee who
6 has made this election is overturned on appeal, any discipline ordered pursuant to this section
7 shall automatically cease. This subdivision does not prohibit the division from pursuing
8 disciplinary action based on any cause other than the overturned conviction.

9 (e) The record of the proceedings resulting in the conviction, including a transcript of the
10 testimony therein, may be received in evidence.

11 (f) The other provisions of this article setting forth a procedure for the suspension or
12 revocation of a physician and surgeon's certificate shall not apply to proceedings conducted
13 pursuant to this section.

14 **WHEREFORE, THE MEDICAL BOARD OF CALIFORNIA, DEPARTMENT OF**
15 **CONSUMER AFFAIRS, HEREBY NOTIFIES YOU THAT,** by virtue of said conviction and
16 incarceration, Physician's and Surgeon's Certificate No. G 39465, issued to Robert Jay Rowen,
17 M.D., was automatically suspended by operation of law, effective September 1, 2022, pursuant to
18 Business and Professions Code section 2236.1, subdivision (a).


19 Said suspension shall remain in effect while you are incarcerated, and shall continue
20 thereafter until a hearing may be held pursuant to Business and Professions Code section 2236.1,
21 subdivisions (a) and (d)(2), or until further order of the Board.

22 Robert Jay Rowen, M.D. shall cause to be delivered to the Board both his wall and pocket
23 license certificate within 15 days from the date of the service of this Order.

24 **YOU ARE FURTHER NOTIFIED THAT** you have a right to a hearing on the issue of
25 penalty, as provided by Business and Professions Code section 2236.1, subdivisions (a) and
26 (d)(2), as set forth above. A request for penalty hearing may be made by delivering or mailing
27 such a request to: Caitlin Ross, Deputy Attorney General, Office of the Attorney General, 455
28 Golden Gate Avenue, Suite 11000, San Francisco, California 94102-7002.

1 This notice is being served by a designee of the Board upon Robert Jay Rowen, M.D. at his
2 address of record and at his location of incarceration noted above.

3
4 DATED: **OCT 07 2022**



WILLIAM PRASIFKA
Executive Director
Medical Board of California
Department of Consumer Affairs
State of California
Complainant

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EXHIBIT A

Plea Agreement
Case No.: 800-2019-061315
Notice of Automatic Suspension Order

STEPHANIE M. HINDS (CABN 154284)
Acting United States Attorney

HALLIE HOFFMAN (CABN 210020)
Chief, Criminal Division

YOOSUN KOH (NYBN 5245220)
Assistant United States Attorney.

450 Golden Gate Avenue, Box 36055
San Francisco, California 94102-3495
Telephone: (415) 436-7034
FAX: (415) 436-7234
Yoosun.Koh@usdoj.gov

Attorneys for United States of America

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROBERT ROWEN,

Defendant.

NO. 19-CR-00486-CRB

PLEA AGREEMENT

I, ROBERT ROWEN, and the United States Attorney's Office for the Northern District of California (hereafter "the government") enter into this written Plea Agreement (the "Agreement") pursuant to Rule 11(c)(1)(A) and 11(c)(1)(B) of the Federal Rules of Criminal Procedure:

The Defendant's Promises

1. I agree to plead guilty to Count Two of the captioned Superseding Indictment charging me with Tax Evasion in violation of 26 U.S.C. § 7201. I agree that the elements of the offense are as follows: (1) I owed more federal income tax for tax years 1992 through 1997 and 2003 through 2008 ("the applicable periods") than was paid; (2) I knew that I owed more federal income tax for the

ECF DOCUMENT

I hereby attest and certify this is a printed copy of a document which was electronically filed with the United States District Court for the Northern District of California.

Date Filed: 10/13/2021

By:  WILLIAM NOBLE, Deputy Clerk

applicable periods than was paid; (3) I made an affirmative attempt to evade or defeat the payment such additional tax; and (4) in attempting to evade or defeat the payment of such additional tax, I acted willfully.

I agree that the maximum penalties are as follows:

- a. Maximum prison term 5 years
- b. Maximum fine \$250,000
- c. Restitution To be determined by the Court, as set forth below
- d. Maximum supervised release term 3 years
- e. Mandatory special assessment \$100 per felony count

2. I agree that I am guilty of the offense to which I am pleading guilty, and I agree that the following facts are true:

a) I am a resident of Sebastopol, California, and I have been married to Teresa Su ("Su") since 2001. Both Su and I are medical doctors and practice alternative medicine at our clinic (the "Medical Practice") in Santa Rosa, California.

b) I agree that as of September 26, 2019, the date of the Indictment in the above-captioned case, I owed federal income tax liabilities in the amount of approximately \$1,209,587.63, consisting of the following amounts for the tax years shown below:

| Tax Year | Tax Form | Due Date of Return | Date Return Filed | Tax Due as of Indictment Date | Penalties as of Indictment Date | Interest Manually Calculated to Indictment Date | Total for Tax Year | |
|----------|----------|--------------------|-------------------|-------------------------------|---------------------------------|---|--------------------|--|
| 1992 | 1040 | 4/15/1993 | 6/22/1998 | \$29,708.09 | \$14,646.62 | \$152,552.95 | \$196,907.66 | |
| 1993 | 1040 | 4/15/1994 | 6/29/1998 | \$26,824.00 | \$14,018.00 | \$128,503.02 | \$169,345.02 | |
| 1994 | 1040 | 4/15/1995 | 6/29/1998 | \$33,113.00 | \$15,614.92 | \$140,763.24 | \$189,491.16 | |
| 1995 | 1040 | 4/15/1996 | 6/29/1998 | \$25,109.00 | \$10,411.32 | \$92,832.00 | \$128,352.32 | |
| 1996 | 1040 | 4/15/1997 | 5/18/1998 | \$78,678.51 | \$21,074.09 | \$234,459.45 | \$334,212.05 | |
| 1997 | 1040 | 4/15/1998 | 7/6/1998 | \$34,155.00 | \$2,276.72 | \$76,363.74 | \$112,795.46 | |
| | | | | | | | | |
| 2003 | 1040 | 4/15/2004 | 9/13/2010 | \$0.00 | \$0.00 | \$2,020.13 | \$2,020.13 | |
| 2004 | 1040 | 4/15/2005 | 9/20/2010 | \$15,068.00 | \$7,589.10 | \$19,077.24 | \$41,734.34 | |
| 2005 | 1040 | 4/15/2006 | 9/27/2010 | \$4,181.00 | \$2,214.12 | \$4,704.79 | \$11,099.91 | |
| 2006 | 1040 | 4/15/2007 | 10/14/2010 | \$5,765.00 | \$2,780.58 | \$5,409.90 | \$13,955.48 | |

| | | | | | | | | |
|-------|------|-----------|-----------|------------|------------|------------|------------|----------------|
| 2007 | 1040 | 4/15/2008 | 7/23/2010 | \$4,902.00 | \$1,326.05 | \$3,446.05 | \$9,674.10 | |
| 2008 | 1040 | 4/15/2009 | 9/6/2010 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| TOTAL | | | | | | | | \$1,209,587.63 |

c) From on or about September 19, 2005, and continuing to at least on or about September 13, 2018, in the Northern District of California and elsewhere, I willfully attempted to evade payment of the foregoing tax liabilities by committing various affirmative acts of evasion, including those set forth below.

d) With knowledge of my delinquent federal income tax liabilities described above, I concealed the income I earned from Soundview Communications, Inc. ("Soundview") by incorporating a nominee entity, Lotus Management, LLC ("Lotus") to receive my income and then use those funds to purchase gold coins.

e) I received income from Soundview, a Georgia-based dietary supplement company, in exchange for providing promotional research and writing articles.

f) In November 2006, I instructed A.S. to form Lotus and open a bank account in Lotus's name at Wells Fargo. I further instructed A.S. to act as manager for Lotus and signatory for Lotus's Wells Fargo account.

g) I instructed Soundview to make checks for my services payable to Lotus and send these checks to A.S., and then to C.S., both of whom acted pursuant to my instructions.

h) From in or around February 2007 until sometime in 2008, I instructed A.S. to deposit the Soundview checks into Lotus's Wells Fargo account, and then from in or around August 2011 until sometime in March 2013, I similarly instructed C.S. to deposit the Soundview checks into Lotus's Wells Fargo account.

i) Pursuant to my instructions, A.S. and then C.S. wrote checks from Lotus's Wells Fargo account to R.M., a gold dealer who operated a gold and precious metals brokerage located in Dearborn, Michigan, to purchase gold and silver coins on my behalf.

j) I admit that Lotus was created for the sole purpose of receiving my income from Soundview and concealing that income, and Lotus had no other legitimate business function.

k) I intentionally tried to conceal my ownership, management, and financial interest

1 in Lotus by directing other individuals to receive and deposit checks issued by Soundview into
 2 Lotus's Wells Fargo account; sign and issue checks from Lotus's account to R.M. for gold
 3 purchases; and falsely represent on Lotus's corporate documents and tax forms that they were
 4 99% shareholders of the company, even though they had no ownership interest in the business.
 5 In fact, I exclusively directed payments of funds and exercised day-to-day management and
 6 control over the operations of Lotus.

7 l) To conceal from the Internal Revenue Service ("IRS") the income that I earned
 8 from the Medical Practice, from in or around January 2007 until sometime in April 2014, I
 9 instructed patients at the Medical Practice, either personally or through staff, to make their
 10 checks for medical services payable to gold dealers R.M. or J.P.

11 m) I deposited those patient checks, along with other checks, into the Bank of
 12 America accounts of R.M. and J.P. Pursuant to arrangements I made with R.M. and J.P., in
 13 exchange for these deposits, R.M. and J.P. sent me gold and silver coins. I admit that I deposited
 14 the patient checks into these nominee bank accounts to conceal my assets from IRS collection.

15 n) Between 2008 and 2013, I used my income from Soundview and income from the
 16 Medical Practice to purchase more than \$3.7 million in gold and silver coins from R.M. I also
 17 purchased approximately \$258,000 in gold and silver coins from J.P. between 2013 and 2014.

18 o) In March 2014, the IRS executed a civil seizure warrant at my residence and at
 19 the Medical Practice, and seized assets including my gold and silver coins. I admit that I owned
 20 all of the gold and silver coins that the IRS seized, and that they were not Su's separate property.
 21 The IRS sold the seized assets and applied the proceeds to my federal income tax liabilities.

22 3. I agree to give up all rights that I would have if I chose to proceed to trial, including the
 23 rights to a jury trial with the assistance of an attorney; to confront and cross-examine government
 24 witnesses; to remain silent or testify; to move to suppress evidence or raise any other Fourth or Fifth
 25 Amendment claims; to any further discovery from the government; and to pursue any affirmative
 26 defenses and present evidence.

27 4. I agree to give up my right to appeal my conviction, including constitutional challenges
 28

1 to the statute of conviction. I agree to give up my right to appeal the judgment and all orders of the
2 Court. I also agree to give up my right to appeal any aspect of my sentence, including any orders
3 relating to forfeiture and/or restitution, reserving only my right to claim that my sentence violated this
4 plea agreement, applicable law, or the Constitution. I reserve my right to claim that my counsel was
5 ineffective. I understand that this waiver includes, but is not limited to, any and all constitutional or
6 legal challenges to my conviction and guilty plea, including arguments that the statute to which I am
7 pleading guilty is unconstitutional, and any and all claims that the statement of facts provided herein is
8 insufficient to support my plea of guilty.

9 5. I agree not to file any collateral attack on my conviction or sentence, including a petition
10 under 28 U.S.C. § 2255 or 28 U.S.C. § 2241, except that I reserve my right to claim that my counsel was
11 ineffective.

12 6. I agree not to ask the Court to withdraw my guilty plea at any time after it is entered. In
13 the event I violate any of the terms of the Agreement, I agree that the facts set forth in Paragraph 2 of
14 this Agreement and, if applicable, the fact that I made a sworn admission to them in a previous court
15 proceeding, shall be admissible against me in any subsequent proceeding, including at trial. In any
16 subsequent proceeding conducted after I violate any of the terms of the Agreement, I expressly waive
17 any and all rights under Fed. R. Crim. P. 11(f) and Fed. R. Evid. 410 with regard to the facts set forth in
18 Paragraph 2 of the Agreement and, if applicable, the fact that I made a sworn admission to them at a
19 previous court proceeding.

20 7. I understand that the Court must consult the United States Sentencing Guidelines and
21 take them into account when sentencing, together with the factors set forth in 18 U.S.C. § 3553(a). I
22 also understand that the Court is not bound by the Guidelines calculations below; the Court may
23 conclude that a higher Guidelines range applies to me, and, if it does, I will not be entitled, nor will I
24 ask, to withdraw my guilty plea. I further agree that regardless of the sentence that the Court imposes on
25 me, I will not be entitled, nor will I ask, to withdraw my guilty plea. I agree that the Sentencing
26 Guidelines offense level should be calculated as set forth below, and that I will not request a downward
27 departure under the Sentencing Guidelines from that offense level although I reserve the right to seek a
28

1 downward variance based on the factors set forth in 18 U.S.C. § 3553(a). I understand that the
 2 government is free to oppose any such request. The parties have reached no agreement regarding my
 3 Criminal History Category.

- | | | | |
|----|----|--|-----|
| 4 | a. | Base Offense Level, U.S.S.G. § 2T1.1(a)(1), (c)(1) and § 2T4.1(H): | 20 |
| 5 | b. | Specific offense characteristics under U.S.S.G. Ch. 2 | N/A |
| 6 | | | |
| 7 | c. | Adjustments under U.S.S.G. Ch. 3 (e.g., role in the offense) | N/A |
| 8 | d. | Acceptance of Responsibility: | - 3 |
| 9 | | If I meet the requirements of U.S.S.G. § 3E1.1, I may be entitled to a | |
| 10 | | three-level reduction for acceptance of responsibility, provided that I | |
| 11 | | forthrightly admit my guilt, cooperate with the Court and the Probation | |
| | | Office in any presentence investigation ordered by the Court, and continue | |
| | | to manifest an acceptance of responsibility through and including the time | |
| | | of sentencing. | |
| 12 | e. | Adjusted Offense Level: | 17 |

13
 14 8. I agree that regardless of any other provision of this Agreement, the government may and
 15 will provide the Court and the Probation Office with all information relevant to the charged offense and
 16 the sentencing decision, including Victim Impact Statements. I agree that, based on the nature of the
 17 offense, the Court should impose the following special condition of supervised release which is
 18 reasonably related to deterrence and rehabilitation:

19 Special Condition (Searches)

20 The defendant shall submit his person, residence, office, vehicle, electronic devices and
 21 their data (including cell phones, computers, and electronic storage media), and any
 22 property under defendant's control to a search. Such a search shall be conducted by a
 23 United States Probation Officer or any federal, state, or local law enforcement officer at
 24 any time, with or without suspicion. Failure to submit to such a search may be grounds
 25 for revocation; the defendant shall warn any residents that the premises may be subject to
 26 searches.

27 9. I agree that I will make a good-faith effort to pay any fine, forfeiture, or restitution I am
 28 ordered to pay. I agree to pay the special assessment at the time of sentencing.

I agree to pay full restitution for all losses caused by all the schemes or offenses with which I
 was charged in this case, and I understand that the amount of restitution will not be limited to the loss
 attributable to the count to which I am pleading guilty, pursuant to 18 U.S.C. § 3663(a)(3). I understand

1 that the Court will not consider my economic circumstances in determining the restitution amount. I
 2 agree to pay restitution in an amount to be set by the Court at the time of sentencing, but in no event less
 3 than \$241,156.28.

4 Any restitution payments shall be paid through the Office of the Clerk of the District Court by
 5 bank or cashier's check or money order made payable to the "Clerk, United States District Court."

6 I understand that the restitution described above creates a lien in favor of the United States on all
 7 property and rights to property I may possess upon entry of judgment and continues for the later of 20
 8 years from the entry of judgment or 20 years after release from imprisonment or until the debt is paid in
 9 full. I further understand the government will record a notice of the lien in any county where I reside or
 10 have property. I further understand that this order of restitution cannot be discharged in bankruptcy and
 11 that if I default on the payment of a fine or restitution, the Court may revoke probation or a term of
 12 supervised release, modify the terms or conditions of probation or supervised release, resentence me,
 13 hold me in contempt of court, order the sale of property, enter or adjust a payment schedule, or take any
 14 other action necessary to obtain compliance.

15 Within thirty days of the execution of this Plea Agreement, if asked by the Financial Litigation
 16 Unit ("FLU") of the United States Attorney's Office, I agree to complete, under penalty of perjury, a
 17 financial statement provided by the U.S. Attorney's Office and to update that statement with material
 18 changes within seven days of the change. I understand that I must identify all assets and financial
 19 interests valued at more than \$1,000. I further understand that these assets and financial interests
 20 include all assets and financial interests in which I have an interest, direct or indirect, whether held in
 21 my own name or in the name of another, in any property, real or personal.

22 I agree to surrender assets I obtained as a result of my crimes, and release funds and property
 23 under my control in order to pay any fine, forfeiture, or restitution. I further agree to notify the FLU
 24 before transferring any interest in property owned directly or indirectly by me, including any interest
 25 held or owned under any other name or entity, including trusts, partnerships, and/or corporations. I also
 26 agree to notify the FLU of any interest in property I may obtain, directly or indirectly, which is valued at
 27 more than \$1,000, and which includes any interest obtained under any other name, or entity, including a
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1 trust, partnership, or corporation, after the execution of this Plea Agreement until the fine or restitution
2 is paid in full.

3 I agree that any fine, forfeiture, or restitution imposed by the Court against me will be due
4 immediately and subject to immediate enforcement by the government as authorized by 18 U.S.C.
5 § 3613. I further understand that the government may seek immediate collection of the entire fine,
6 forfeiture, or restitution from any assets without regard to any schedule of payments imposed by the
7 Court or established by the Probation Office and that monetary penalties imposed by the Court will be
8 submitted to the Treasury Offset Program so that any federal payment or transfer of returned property I
9 receive may be offset and applied to federal debts.

10 10. I agree not to commit or attempt to commit any crimes before sentence is imposed or
11 before I surrender to serve my sentence. I also agree not to violate the terms of my pretrial release; not
12 to intentionally provide false information to the Court, the Probation Office, Pretrial Services, or the
13 government; and not to fail to comply with any of the other promises I have made in this Agreement. I
14 agree that if I fail to comply with any promises I have made in this Agreement, then the government will
15 be released from all of its promises in this Agreement, including those set forth in The Government's
16 Promises Section below, but I will not be released from my guilty plea.

17 11. I agree that this Agreement contains all of the promises and agreements between the
18 government and me, and I will not claim otherwise in the future. No modification of this Agreement
19 shall be effective unless it is in writing and signed by all parties.

20 12. I agree that the Agreement binds the U.S. Attorney's Office for the Northern District of
21 California only, and does not bind any other federal, state, or local agency.

22 The Government's Promises

23 13. The government agrees to move to dismiss any open charges pending against the
24 defendant in the captioned Superseding Indictment at the time of sentencing.

25 14. The government agrees not to file any additional charges against the defendant that could
26 be filed as a result of the investigation that led to the captioned Superseding Indictment.

27 15. The government agrees to recommend a sentence no greater than 24 months unless the
28

defendant violates the terms of the Agreement above or fails to accept responsibility.

The Defendant's Affirmations

16. I confirm that I have had adequate time to discuss this case, the evidence, and the Agreement with my attorney and that my attorney has provided me with all the legal advice that I requested.

17. I confirm that while I considered signing this Agreement, and at the time I signed it, I was not under the influence of any alcohol, drug, or medicine that would impair my ability to understand the Agreement.

18. I confirm that my decision to enter a guilty plea is made knowing the charge that has been brought against me, any possible defense, and the benefits and possible detriments of proceeding to trial. I also confirm that my decision to plead guilty is made voluntarily, and no one coerced or threatened me to enter into this Agreement.

Dated: 9/29/2021


ROBERT ROWEN
Defendant

STEPHANIE M. HINDS
Acting United States Attorney

Dated: 10/11/2021


JOOSUN KOH
Assistant United States Attorney

19. I have fully explained to my client all the rights that a criminal defendant has and all the terms of this Agreement. In my opinion, my client understands all the terms of this Agreement and all the rights my client is giving up by pleading guilty, and, based on the information now known to me, my client's decision to plead guilty is knowing and voluntary.

Dated: 10/8/21



MARC X. CARLOS
Attorney for Defendant

EXHIBIT B

**Judgment in a Criminal Case
Case No.: 800-2019-061315
Notice of Automatic Suspension Order**

UNITED STATES DISTRICT COURT

Northern District of California

UNITED STATES OF AMERICA

v.

Robert Rowen

JUDGMENT IN A CRIMINAL CASE

USDC Case Number: CR-19-00486-001 CRB

BOP Case Number: DCAN319CR00486-001

USM Number: 25837-111

Defendant's Attorney: Marc Carlos (Retained)

THE DEFENDANT:

- ☒ pleaded guilty to count: Two of a two-count Superseding Indictment.
- ☐ pleaded nolo contendere to count(s): _____ which was accepted by the court.
- ☐ was found guilty on count(s): _____ after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

| Title & Section | Nature of Offense | Offense Ended | Count |
|------------------|-------------------|---------------|-------|
| 26 U.S.C. § 7201 | Tax Evasion | 09/11/2018 | 2 |
| | | | |
| | | | |

The defendant is sentenced as provided in pages 2 through 9 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

- ☐ The defendant has been found not guilty on count(s): _____
- ☒ Count One of the Superseding Indictment is dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of material changes in economic circumstances.

1/26/2022

Date of Imposition of Judgment



Signature of Judge

The Honorable Charles R. Breyer

Senior United States District Judge

Name & Title of Judge

Date, February 15, 2022

Date

BCF DOCUMENT

I hereby attest and certify this is a printed copy of a document which was electronically filed with the United States District Court for the Northern District of California.

Date Filed: 02/15/2022

By:  WILLIAM NOBLE Deputy Clerk

AO 245B (Rev. AO 09/19-CAN 12/19) Judgment in Criminal Case

DEFENDANT: Robert Rowen

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CASE NUMBER: CR-19-00486-001 CRB

IMPRISONMENT

The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of:
18 months

The appearance bond is hereby exonerated, or upon surrender of the defendant as noted below. Any cash bail plus interest shall be returned to the owner(s) listed on the Affidavit of Owner of Cash Security form on file in the Clerk's Office.

- ☐ The Court makes the following recommendations to the Bureau of Prisons:
- ☐ The defendant is remanded to the custody of the United States Marshal.
- ☐ The defendant shall surrender to the United States Marshal for this district:
- ☐ at _____ am/pm on _____ (no later than 2:00 pm).
- ☐ as notified by the United States Marshal.
- ☒ The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:
- ☒ at 2:00 pm on 9/1/2022 (no later than 2:00 pm).
- ☐ as notified by the United States Marshal.
- ☐ as notified by the Probation or Pretrial Services Office.

RETURN

I have executed this judgment as follows:

Defendant delivered on _____ to _____ at _____
_____, with a certified copy of this judgment.

UNITED STATES MARSHAL

By _____

DEPUTY UNITED STATES MARSHAL

SUPERVISED RELEASE

Upon release from imprisonment, the defendant shall be on supervised release for a term of: three (3) years

MANDATORY CONDITIONS OF SUPERVISION

- 1) You must not commit another federal, state or local crime.
- 2) You must not unlawfully possess a controlled substance.
- 3) You must refrain from any unlawful use of a controlled substance. You must submit to one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter, as determined by the court.
☒ The above drug testing condition is suspended, based on the court's determination that you pose a low risk of future substance abuse. *(check if applicable)*
- 4) ☒ You must make restitution in accordance with 18 U.S.C. §§ 3663 and 3663A or any other statute authorizing a sentence of restitution. *(check if applicable)*
- 5) ☒ You must cooperate in the collection of DNA as directed by the probation officer. *(check if applicable)*
- 6) ☐ You must comply with the requirements of the Sex Offender Registration and Notification Act (34 U.S.C. § 20901, et seq.) as directed by the probation officer, the Bureau of Prisons, or any state sex offender registration agency in which you reside, work, are a student, or were convicted of a qualifying offense. *(check if applicable)*
- 7) ☐ You must participate in an approved program for domestic violence. *(check if applicable)*

You must comply with the standard conditions that have been adopted by this court as well as with any other conditions on the attached page.

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STANDARD CONDITIONS OF SUPERVISION

As part of your supervised release, you must comply with the following standard conditions of supervision. These conditions are imposed because they establish the basic expectations for your behavior while on supervision and identify the minimum tools needed by probation officers to keep informed, report to the court, and bring about improvements in your conduct and condition.

- 1) You must report to the probation office in the federal judicial district where you are authorized to reside within 72 hours of RELEASE, unless the probation officer instructs you to report to a different probation office or within a different time frame.
- 2) After initially reporting to the probation office, you will receive instructions from the court or the probation officer about how and when you must report to the probation officer, and you must report to the probation officer as instructed.
- 3) You must not knowingly leave the federal judicial district where you are authorized to reside without first getting permission from the court or the probation officer.
- 4) You must follow the instructions of the probation officer related to the conditions of supervision.
- 5) You must answer truthfully the questions asked by your probation officer.
- 6) You must live at a place approved by the probation officer. If you plan to change where you live or anything about your living arrangements (such as the people you live with, for example), you must notify the probation officer at least 10 days before the change. If notifying the probation officer in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
- 7) You must allow the probation officer to visit you at any time at your home or elsewhere, and you must permit the probation officer to take any items prohibited by these and the special conditions of your supervision that he or she observes in plain view.
- 8) You must work at least part-time (defined as 20 hours per week) at a lawful type of employment unless excused from doing so by the probation officer for schooling, training, community service or other acceptable activities. If you plan to change where you work or anything about your work (such as your position or your job responsibilities), you must notify the probation officer at least 10 days before the change. If notifying the probation officer at least 10 days in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
- 9) You must not communicate or interact with someone you know is engaged in criminal activity. You must not associate, communicate, or interact with any person you know has been convicted of a felony, unless granted permission to do so by the probation officer.
- 10) If you are arrested or questioned by a law enforcement officer, you must notify the probation officer within 72 hours.
- 11) You must not act or make any agreement with a law enforcement agency to act as a confidential human source or informant without first getting the permission of the court.
- 12) You must not own, possess, or have access to a firearm, ammunition, destructive device, or dangerous weapon (i.e., anything that was designed, or was modified for, the specific purpose of causing bodily injury or death to another person such as nunchakus or tasers).

☐ If the probation officer determines that you pose a risk to a third party, the probation officer may require you to notify the person about the risk and you must comply with that instruction. The probation officer may contact the person and confirm that you have notified the person about the risk. *(check if applicable)*

U.S. Probation Office Use Only

A U.S. probation officer has instructed me on the conditions specified by the court and has provided me with a written copy of this judgment containing these conditions. I understand that the court may (1) revoke supervision, (2) extend the term of supervision, and/or (3) modify the conditions of supervision upon a finding of a violation of probation or supervised release.

(Signed)

Defendant_____
Date_____
U.S. Probation Officer/Designated Witness_____
Date

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SPECIAL CONDITIONS OF SUPERVISION

1. You must pay any restitution, fine and special assessment that is imposed by this judgment and that remains unpaid at the commencement of the term of supervised release.
2. You must comply and cooperate with the IRS in a good-faith effort to pay any outstanding tax liability, to include any assessed penalty and interest.
3. You must provide the U.S. Probation Office with a copy of any written and approved agreement with the IRS for the payment of any outstanding tax liability, to include penalty and interest, within 10 days from the execution of such agreement.
4. You must timely and accurately file all future income tax returns required by law during the term of supervision, unless an extension of time is granted by the IRS.
5. You must provide the probation officer with access to any financial information, including tax returns, and must authorize the probation officer to conduct credit checks and obtain copies of income tax returns.

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DEFENDANT: Robert Rowen

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CRIMINAL MONETARY PENALTIES

The defendant must pay the total criminal monetary penalties under the schedule of payments.

| | <u>Assessment</u> | <u>Fine</u> | <u>Restitution</u> | <u>AVAA</u> <u>Assessment*</u> | <u>JVTA</u> <u>Assessment**</u> |
|---------------|-------------------|-------------|--------------------|-----------------------------------|------------------------------------|
| TOTALS | \$ 100.00 | \$ 95,000 | \$ 241,156.28 | N/A | N/A |

- ☐ The determination of restitution is deferred until _____. An *Amended Judgment in a Criminal Case* (AO 245C) will be entered after such determination.
- ☐ The defendant must make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportioned payment, unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid.

| Name of Payee | Total Loss** | Restitution Ordered | Priority or Percentage |
|--|--------------|---------------------|------------------------|
| IRS – RACS Unit Mail Stop 6261 333 W. Pershing Ave. Kansas City, MO 64108 | | \$241,156.28 | |
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| TOTALS | \$ 0.00 | \$ 241,156.28.00 | |

- ☐ Restitution amount ordered pursuant to plea agreement \$ _____
- ☐ The defendant must pay interest on restitution and a fine of more than \$2,500, unless the restitution or fine is paid in full before the fifteenth day after the date of the judgment, pursuant to 18 U.S.C. § 3612(f). All of the payment options on Sheet 6 may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. § 3612(g).
- ☐ The court determined that the defendant does not have the ability to pay interest and it is ordered that:
- ☐ the interest requirement is waived for the fine/restitution.
- ☐ the interest requirement is waived for the fine/restitution is modified as follows:
- _____

* Amy, Vicky, and Andy Child Pornography Victim Assistance Act of 2018, Pub. L. No. 115-299.

** Justice for Victims of Trafficking Act of 2015, Pub. L. No. 114-22.

*** Findings for the total amount of losses are required under Chapters 109A, 110, 110A, and 113A of Title 18 for offenses committed on or after September 13, 1994, but before April 23, 1996.

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SCHEDULE OF PAYMENTS

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties is due as follows*:

- A ☐ Lump sum payment of _____ due immediately, balance due
- ☐ not later than _____, or
- ☐ in accordance with ☐ C, ☐ D, or ☐ E, and/or ☐ F below); or
- B ☐ Payment to begin immediately (may be combined with ☐ C, ☐ D, or ☐ F below); or
- C ☐ Payment in equal _____ (e.g., weekly, monthly, quarterly) installments of _____ over a period of _____ (e.g., months or years), to commence _____ (e.g., 30 or 60 days) after the date of this judgment; or
- D ☐ Payment in equal _____ (e.g., weekly, monthly, quarterly) installments of _____ over a period of _____ (e.g., months or years), to commence _____ (e.g., 30 or 60 days) after release from imprisonment to a term of supervision; or
- E ☐ Payment during the term of supervised release will commence within _____ (e.g., 30 or 60 days) after release from imprisonment. The court will set the payment plan based on an assessment of the defendant's ability to pay at that time; or
- F ☒ Special instructions regarding the payment of criminal monetary penalties:

It is further ordered that the defendant shall pay to the United States a special assessment of \$100. Payments shall be made to the Clerk of U.S. District Court, 450 Golden Gate Ave., Box 36060, San Francisco, CA 94102. During imprisonment, payment of criminal monetary penalties are due at the rate of not less than \$25 per quarter and payment shall be through the Bureau of Prisons Inmate Financial Responsibility Program.

It is further ordered that the defendant shall pay to the United States a fine in the amount of \$95,000. The fine shall be paid in full within 30 days of sentencing.

It is further ordered that the defendant shall pay restitution to Internal Revenue Service in the amount of \$241,156.28. Restitution is to be made in full within a week of sentencing.

The fine and restitution payments shall be made to the Clerk of U.S. District Court, Attention: Financial Unit, 450 Golden Gate Ave., Box 36060, San Francisco, CA 94102.

Unless the court has expressly ordered otherwise, if this judgment imposes imprisonment, payment of criminal monetary penalties is due during imprisonment. All criminal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are made to the clerk of the court.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

☐ Joint and Several

| Case Number Defendant and Co-Defendant Names (including defendant number) | Total Amount | Joint and Several Amount | Corresponding Payee, if appropriate |
|---|--------------|-----------------------------|--|
| | | | |
| | | | |

☐ The defendant shall pay the cost of prosecution.

* Payments shall be applied in the following order: (1) assessment, (2) restitution principal, (3) restitution interest, (4) AVAA assessment, (5) fine principal, (6) fine interest, (7) community restitution, (8) JVT A assessment, (9) penalties, and (10) costs, including cost of prosecution and court costs.

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DEFENDANT: Robert Rowen

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CASE NUMBER: CR-19-00486-001 CRB

- ☐ The defendant shall pay the following court cost(s): _____
- ☐ The defendant shall forfeit the defendant's interest in the following property to the United States:
- ☐ The Court gives notice that this case involves other defendants who may be held jointly and severally liable for payment of all or part of the restitution ordered herein and may order such payment in the future, **but such future orders do not affect the defendant's responsibility for the full amount of the restitution ordered.**

EXHIBIT C

**Certified Copy of Criminal Minutes [Re: Sentencing]
Case No.: 800-2019-061315
Notice of Automatic Suspension Order**

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

Criminal Minutes

Date: January 26, 2022

Judge: Honorable Charles R. Breyer

Court Reporter: Belle Ball

Time: 1 Hour

Case No.: CR19-0486-1 CRB

Case Name: USA v. Robert Rowen (Present)(NC)

Attorney(s) for Government: Yoosun Koh

Attorney(s) for Defendant(s): Marc Carlos and Sandeep Singh

Interpreter: N/A

Probation Officer: Catheryn Grier

Deputy Clerk: Lashanda Scott

PROCEEDINGS

Sentencing hearing held by Zoom. Due to the Covid19 pandemic, all parties consent to proceed by video conference. The Court sentenced the defendant to the Bureau of Prisons for a term of 18 months. Defendant placed on supervised release for a term of 3 years under the standard and special conditions. Defendant shall pay a special assessment of \$100. Defendant shall pay restitution – amount to be determined by 2/4/2022. The defendant shall pay a \$95,000 fine. Refer to Judgment for additional information. Defendant shall self-surrender to the designated facility on or before September 1, 2022.

ECF DOCUMENT

I hereby attest and certify this is a printed copy of a document which was electronically filed with the United States District Court for the Northern District of California.

Date Filed: 01/26/2022

By:  WILLIAM NOBLE, Deputy Clerk